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**ABSTRACT**

A technique is provided which makes it possible to reduce the area of a power MOSFET. A power MOSFET 1 according to the 5 invention is a trench type in which a source region 27 is exposed on both of a substrate top surface 51 and an inner circumferential surface 52 of a trench 18. Since this makes it possible to provide contact between the source region 27 and a source electrode film 29 not only on the substrate top surface 10 51 but also on the inner circumferential surface 52 of the trench 18, source contact is provided with a sufficiently low resistance only on the substrate top surface, and the area of the device can be made smaller than that in the related art in which the source region 27 has been formed in a larger area.